

Chapter Tax 1

GENERAL ADMINISTRATION

Tax 1.01	Assessment districts	Tax 1.07	Election of federal provisions
Tax 1.06	Application of federal income tax regulations for persons other than corporations		by persons other than corporations
			tions

Tax 1.01 Assessment districts. (Section 73.05, Wis. Stats.) The secretary of revenue has divided the state into the following income tax assessment districts:

APPLETON DISTRICT		Pepin	Sawyer
Office: Courthouse Annex		Pierce	Taylor
Appleton		Polk	Trempealeau
<i>Counties Served</i>		Portage	Vilas
Brown	Marinette	Price	Washburn
Calumet	Marquette	Rusk	Wood
Door	Menominee	MADISON DISTRICT	
Florence	Oconto	Office: Hill Farms State Office Building	
Fond du Lac	Outagamie	Madison	
Forest	Shawano	<i>Counties Served</i>	
Green Lake	Sheboygan	Columbia	Jefferson
Kewaunee	Waupaca	Crawford	LaFayette
Langlade	Waushara	Dane	Richland
Manitowoc	Winnebago	Dodge	Rock
EAU CLAIRE DISTRICT		Grant	Sauk
Office: State Office Building		Green	Vernon
Eau Claire		Iowa	
<i>Counties Served</i>		MILWAUKEE DISTRICT	
Adams	Dunn	Office: State Office Building	
Ashland	Eau Claire	Milwaukee	
Barron	Iron	<i>Counties Served</i>	
Bayfield	Jackson	Kenosha	Walworth
Buffalo	Juneau	Milwaukee	Washington
Burnett	LaCrosse	Ozaukee	Waukesha
Chippewa	Lincoln	Racine	
Clark	Marathon		
Douglas	Monroe		
Oneida	St. Croix		

History: 1-2-56; am. Register, September, 1964, No. 105, eff. 10-1-64; am. Register, February, 1975, No. 230, eff. 3-1-75.

Tax 1.05 Deputy commissioner, History: 1-2-56; am. Register, February, 1960, No. 50, eff. 3-1-60; r. Register, February, 1975, No. 230, eff. 3-1-75.

Tax 1.06 Application of federal income tax regulations for persons other than corporations. (Chapter 163, laws of 1965). To the extent that any provision of the internal revenue code has application in the determination of Wisconsin taxable income of persons other than corporations, any United States treasury' Register, February, 1975, No. 230

regulation interpreting such provision shall be deemed a tax rule of the Wisconsin administrative code.

History: Cr. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 1.07 Election of federal provisions by persons other than corporations. (Section 71.02 (2) (b), Wis. Stats.) Every taxpayer in filing his Wisconsin income tax return shall be deemed to be reporting his federal adjusted gross income in accordance with the provisions of the applicable current federal internal revenue code unless a signed statement clearly reflecting that the taxpayer has exercised the election provided in section 71.02 (2) (b), Wis. Stats., is filed with the department of revenue within the time prescribed in such statute.

History: Cr. Register, March, 1966, No. 123, eff. 4-1-66; am. Register, February, 1975, No. 230, eff. 3-1-75.